

appropriate federal regulations governing controlled airspace. Without this additional provision the rule would be incomplete and defective, and have an adverse impact on safety. Therefore, I find that notice and public procedure under 5 U.S.C. 553(b) specifically regarding the establishment of the Class E2 airspace area are impracticable and contrary to the public interest.

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore, (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a regulatory evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

Adoption of the Amendment

In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 71 as follows:

PART 71—[AMENDED]

1. The authority citation for 14 CFR part 71 continues to read as follows:

Authority: 49 U.S.C. app. 1348(a), 1354(a), 1510; EO 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389; 49 U.S.C. 106(g); 14 CFR 11.69.

§ 71.1 [Amended]

2. The incorporation by reference in 14 CFR 71.1 of Federal Aviation Administration Order 7400.9B, Airspace Designations and Reporting Points, dated July 18, 1994, and effective September 16, 1994, is amended as follows:

Paragraph 5000 Class D Airspace

* * * * *

ASO KY D Louisville Bowman Field, KY [Revised]

Louisville Bowman Field, KY
(Lat. 38°13'41" N, long. 85°39'48" W.)
Louisville Standiford Field, KY
(Lat. 38°10'29" N, long. 85°44'11" W.)

That airspace extending upward from the surface to but not including 2,200 feet MSL within a 3.9-mile radius of Bowman Field,

excluding that portion within the Louisville Standiford Field Class C Airspace Area, and excluding that portion south of the 081° bearing from Standiford Field, and also excluding that portion north of the Louisville Standiford Field Class C Airspace Area and west of a line drawn from lat. 38°11'28" N, long. 85°42'01" W direct thru the point where the 030° bearing from Standiford Field intersects the 5-mile radius from Standiford Field to the point of intersection with the 3.9-mile radius from Bowman Field. This Class D airspace area is effective during the specific days and times established in advance by a Notice to Airmen. The effective days and times will thereafter be continuously published in the Airport/Facility Directory.

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Paragraph 6002 Class E Airspace Areas Designated as a Surface Area for an Airport

* * * * *

ASO KY E2 Louisville Bowman Field, KY [Revised]

Louisville Bowman Field, KY
(Lat. 38°13'41" N, long. 85°39'48" W.)
Louisville Standiford Field, KY
(Lat. 38°10'29" N, long. 85°44'11" W.)

Within a 3.9-mile radius of Bowman Field, excluding that portion within the Louisville Standiford Field Class C Airspace Area, and excluding that portion south of the 081° bearing from Standiford Field, and also excluding that portion north of the Louisville Standiford Field Class C Airspace Area and west of a line drawn from lat. 38°11'28" N, long. 85°42'01" W direct thru the point where the 030° bearing from Standiford Field intersects the 5-mile radius from Standiford Field to the point of intersection with the 3.9-mile radius from Bowman field. This Class E Airspace area is effective during the specific days and times established in advance by a Notice to Airmen. The effective days and times will thereafter be continuously published in the Airport/Facility Directory.

* * * * *

Paragraph 6004 Class E Airspace Areas Designated as an Extension to a Class D Surface Area

* * * * *

ASO KY E4 Louisville Bowman Field, KY [Revised]

Louisville Bowman Field, KY
(Lat. 38°13'41" N, long. 85°39'48" W.)
Bowman VOR/DME
(Lat. 38°13'49" N, long. 85°39'53" W.)

That airspace extending upward from the surface within 2.4 miles each side of the Bowman VOR/DME 067° radial, extending from the 3.9-mile radius of Bowman Field to 7 miles east of the Bowman VOR/DME. This Class E airspace area is effective during the specific days and times established in advance by a Notice to Airmen. The effective days and times will thereafter be continuously published in the Airport/Facility Directory.

* * * * *

Issued in College Park, Georgia, on April 20, 1995.

Stephen W. McDuffee,

*Acting Manager, Air Traffic Division,
Southern Region.*

[FR Doc. 95–10770 Filed 5–1–95; 8:45 am]

BILLING CODE 4910–13–M

14 CFR Part 71

[Airspace Docket No. 94–ACE–16]

Amendment to Class E Airspace; Monticello, MO

AGENCY: Federal Aviation
Administration (FAA), DOT.

ACTION: Final rule; correction.

SUMMARY: This action corrects an error in the geographic coordinates of a final rule that was published in the **Federal Register** on December 28, 1994. (59 FR 66671), Airspace Docket No. 94–ACE–16.

EFFECTIVE DATE: Effective on May 2, 1995.

FOR FURTHER INFORMATION CONTACT:

Kathy J. Randolph, Airspace Technician, Air Traffic Operations Branch, ACE–530c, Federal Aviation Administration, 601 East 12th Street, Kansas City, Missouri 64106; telephone number: (816) 426–3408.

SUPPLEMENTARY INFORMATION:

History

Federal Register Document 94–31921, Airspace Docket No. 94–ACE–16, published on December 28, 1994 (59 FR 66671), established Class E airspace at Monticello, MO. An error was discovered in the geographic coordinates for the Monticello-Lewis County Regional Airport, MO, Class E airspace area. This action corrects that error.

Correction to Final Rule

Accordingly, pursuant to the authority delegated to me, the geographic coordinates for the Class E airspace area at Monticello-Lewis County Regional Airport, MO as published in the **Federal Register** on December 28, 1994, (59 FR 66671), (Federal Register Document 94–31921; page 66672, Column 1) are corrected as follows:

§ 71.71 [Corrected]

* * * * *

ACE MO E5 Monticello, MO [Corrected]

By removing "(lat. 40°07'47"N., long. 91°16'44"W.)" and substituting "(lat. 40°07'45"N., long. 91°40'42"W.)"

* * * * *

Herman J. Lyons, Jr.,
Acting Manager, Air Traffic Division, Central
Region.

[FR Doc. 95-10773 Filed 5-1-95; 8:45 am]

BILLING CODE 4910-13-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[T.D. 7636]

Contributions to Pension, Profit-Sharing, etc., Plans on Behalf of Self-Employed Individuals and Shareholders-Employees; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to the final regulations (T.D. 7636), which were published in the **Federal Register** Friday, August 10, 1979 (44 FR 47046), relating to contributions to pension, profit-sharing, etc., plans on behalf of self-employed individuals and shareholder-employees.

EFFECTIVE DATE: May 2, 1995.

FOR FURTHER INFORMATION CONTACT: Brant Goldwyn (202) 622-6090, (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction clarify the applicability of the \$100,000 limitation of section 401(a)(17) to certain plans maintained by an aggregated employer group.

Need for Correction

As published, T.D. 7636 contains an error which may prove to be misleading and is in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 1.401(e)-5 [Corrected]

Par. 2. The first sentence of § 1.401(e)-5 (a)(1) is amended by removing the "(1)" following the paragraph heading "(a) *General rules—* (1) *General rule.*".

Cynthia E. Grigsby,
Chief, Regulations Unit, Assistant Chief
Counsel (Corporate).

[FR Doc. 95-10688 Filed 5-1-95; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 944

Utah Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

ACTION: Final rule; approval of amendment.

SUMMARY: OSM is approving a proposed amendment to the Utah regulatory program (hereinafter referred to as the "Utah program") under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). Utah proposed revisions to its civil penalty rules with the intent of making them consistent with recently promulgated revisions to the Utah Coal Reclamation Act of 1979.

EFFECTIVE DATE: May 2, 1995.

FOR FURTHER INFORMATION CONTACT: Thomas E. Ehmet, Telephone: (505) 766-1486.

SUPPLEMENTARY INFORMATION:

I. Background on the Utah Program

On January 21, 1981, the Secretary of the Interior conditionally approved the Utah program. General background information on the Utah program, including the Secretary's findings, the disposition of comments, and the conditions of approval of the Utah program can be found in the January 21, 1981, **Federal Register** (46 FR 5899). Subsequent actions concerning Utah's program and program amendments can be found at 30 CFR 944.15, 944.16, and 944.30.

II. Submission of Proposed Amendment

By letter dated February 10, 1995, Utah at its own initiative submitted a proposed amendment to its program (administrative record No. UT-1019) pursuant to SMCRA (30 U.S.C. 1201 *et seq.*). Utah proposed to amend the Utah Coal Mining Rules at Utah Administrative Rules (Utah, Admin. R.) 645-401-120, 410, 430, 721, 810, 830,

and 910, concerning civil penalties, and Utah Admin. R. 645-402-120, 420, and 422, concerning individual civil penalties. Utah did so with the intent of making them consistent with recently promulgated revisions to the Utah Coal Reclamation Act of 1979 (UCA 40-10 *et seq.*).

OSM announced receipt of the proposed amendment in the February 27, 1995, **Federal Register** (60 FR 10531; administrative record No. UT-1029) and in the same document opened the public comment period and provided an opportunity for a public hearing on the substantive adequacy of the proposed amendment. The public comment period closed on March 29, 1995. The public hearing, scheduled for March 24, 1995, was not held because no one requested an opportunity to testify.

III. Director's Findings

As discussed below, the Director, in accordance with SMCRA and 30 CFR 732.15 and 732.17, finds that the proposed Utah program amendment submitted by Utah on February 10, 1995, is no less effective than the corresponding Federal regulations. Thus, the Director approves the proposed amendment.

1. Nonsubstantive Revision to Utah's Rules

Utah proposed a revision to previously-approved Utah Admin. R. 645-401-430, concerning assessment of violations and unabated violations, that is nonsubstantive in nature and consists of the addition of the acronym "UCA" prior to referenced provisions of Utah's statute.

Because the proposed revision to this previously-approved rule is nonsubstantive in nature, the Director finds that the proposed revision to Utah Admin. R. 645-401-430 is no less effective than the corresponding Federal regulation at 30 CFR 845.15(b)(2). The Director approves this proposed revision.

2. Substantive Revisions to Utah's Rules That Are Substantively Identical to the Corresponding Provisions of the Federal Regulations

Utah proposed revisions to the following rules that are substantive in nature and contain language that is substantively identical to the requirements of the corresponding Federal regulations (listed in parentheses). The rules include revisions that transfer power for assessing civil penalties from the Board of Oil, Gas, and Mining (Board) to the Division of Oil, Gas, and Mining (Division). These rule revisions